

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'B' NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.132/Del/2020
Assessment Year: 2014-15

Eco Care Projects Private Limited, A-297, Sushant Lok-1, Gurgaon (Hr.) PIN: 122002		ITO Ward-8(1), New Delhi
PAN :AABCE6390D		
(Appellant)		(Respondent)

Appellant by	N o n e
Assessee by	Shri Jagdish Singh, SR. DR

Date of hearing	25.07.2022
Date of pronouncement	25.07.2022

ORDER

PER SAKTIJIT DEY, JUDICIAL MEMBER:

This is an appeal by the assessee against order dated 01.11.2019 of learned Commissioner of Income-Tax (Appeals)-15, New Delhi.

2. When the appeal was called out for hearing, none appeared on behalf of the assessee to represent the case. Therefore, we proceed to

dispose of the appeal with the assistance of learned Departmental Representative and based on material on record.

3. The primary grievance of the assessee is against ex parte disposal of its appeal by learned Commissioner (Appeals). Briefly, the facts are, assessee is a resident corporate entity. For the assessment year under dispute, assessee filed its return of income on 27.09.2014 declaring loss of Rs.16,30,355. The return of income filed by the assessee was selected for scrutiny and the assessing officer completed the assessment under Section 143(3) of the Act vide order dated 21.12.2016, determining the total income at Rs.91,24,370. The variation between the income returned by the assessee and as determined by the assessing officer was on account of the following two additions:

- | | |
|---|--------------|
| i) Unexplained cash credit under Section 68 of the Act. | Rs.90,00,000 |
| ii) Disallowance of expenses | Rs.17,54,722 |

4. Against the assessment order so passed, assessee preferred an appeal before learned Commissioner (Appeals). However, by the

impugned order, learned Commissioner (Appeals) disposed of assessee's appeal ex parte by sustaining the additions made.

5. We have heard learned Departmental Representative and perused the material on record.

6. Undisputedly, appeal filed by the assessee before learned Commissioner (Appeals) was disposed of ex parte by sustaining the additions made by the assessing officer. Though, from the impugned order of learned Commissioner (Appeals), it appears that number of opportunities were granted to the assessee by learned First Appellate Authority, however, it is observed, a crucial issue raised by the assessee regarding expansion of scope of limited scrutiny by the assessing officer has not been addressed by learned Commissioner (Appeals).

7. Considering the fact that the appeal was disposed of ex parte because of which assessee did not get any opportunity to canvass its arguments on the issues raised before learned first appellate authority, we are inclined to set aside the impugned order of learned Commissioner (Appeals) for enabling the assessee to appear before him and advance his arguments on all the issues raised in the appeal.

The learned Departmental Representative is in agreement with this.

Accordingly, grounds are allowed for statistical purposes.

8. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 25th July, 2022.

**Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

**Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER**

Dated: 25th July, 2022.

Mohan Lal

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi

Sl. No.	Particulars	Date
1.	Date of dictation (Order drafted through Dragon software):	25.07.2022
2.	Date on which the draft of order is placed before the Dictating Member:	27.07.2022
3.	Date on which the draft of order is placed before the other Member:	
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	28.07.2022
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	25.07.2022
6.	Date on which the final order received after having been signed/pronounced by the Members:	28.07.2022
7.	Date on which the final order is uploaded on the website of ITAT:	29 .07.2022
8.	Date on which the file goes to the Bench Clerk	29.07.2022
9.	Date on which files goes to the Head Clerk:	
10.	Date on which file goes to the Assistant Registrar for signature on the order:	
11.	Date of dispatch of order:	